

FIRST UNION RAIL

One O'Hare Centre
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Tel 847 318-7575
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RECORDATION NO. 22101-A FILED

MAR 24 '04 1-57 PM

SURFACE TRANSPORTATION BOARD

VIA UPS 2nd DAY AIR

March 22, 2004

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of an Amendment to Memorandum of Lease Agreement, dated February 10, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 22101. The names and addresses of the parties to the enclosed document are:

Owner: ATEL Leasing Corporation
600 California Street
San Francisco, California 94108

Lessee: PVS Technologies, Inc.
10900 Harper Avenue
Detroit, MI 48213

Lessor/Manager: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

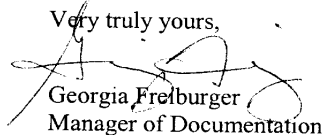
A description of the railroad equipment covered by the enclosed document is fourteen (14) 20,000 gallon tank cars with RUSX and TGOX markings (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Amendment to Memorandum of Lease

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5387. Thank you for your cooperation in this matter.

Very truly yours,


Georgia Freiburger
Manager of Documentation

Enclosures
(PVS009)

AMENDMENT TO MEMORANDUM OF LEASE

THIS AMENDMENT TO MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 10 day of February, 2004, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, as Manager for ATEL Leasing Corporation ("Owner") and PVS Technologies, Inc. ("Lessee"), a Michigan corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of March 10, 1999, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto; and

A Memorandum evidencing such Rider No. 1 (and such Lease Agreement) was filed at the Surface Transportation Board pursuant to Section 11301 of Title 49 of the *United States Code* on April 5, 1999 at 11:30 a.m. with primary Recordation Number 22101.

NOW THEREFORE, the Lessor and Lessee, for good and valuable consideration, agree that:

- a) Exhibit A to such Memorandum is amended as follows:
 - 1) Five (5) car numbers, TGOX 2960, TGOX 2933, TGOX 13512, TGOX 13520 and TGOX 13523 are deleted from Exhibit A;
 - 2) Four (4) car numbers, RUSX 50, RUSX 11002, TGOX 2950 and TGOX 13506 are substituted therefor; and
- b) Except as amended hereby, the terms and conditions of such Memorandum of Lease remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have each caused this Amendment to Memorandum of Lease to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION, as
Manager for ATEL Leasing Corporation

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ATTEST:

By: Richard F. Seymour
Name: RICHARD F. SEYMOUR
Title: Vice President Sales & Marketing

SURFACE TRANSPORTATION BOARD

By: Georgia Freidurger
Name: GEORGIA FREIDURGER
Title: Mgr. of Documentation

Executed on this 10 day of February, 2004.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, SUSAN GROKULSKY, a Notary Public of the State and County aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum.

WITNESS my hand and official stamp or seal, this 10th day of February, 2004.

Susan Grokulskey
Notary Public

My Commission Expires:

8-14-2004
(Notary Public)

LESSEE:

PVS TECHNOLOGIES, INC.

ATTEST:

By: Jonathan S. Taub
Name: Jonathan S. Taub
Title: Secretary

By: Beth A. Bania
Name: Beth A. Bania
Title: Director of Logistics

Executed on this 26 day of January, 2004.

[CORPORATE SEAL]

STATE OF MICHIGAN

COUNTY OF WAYNE

I, Debra J. Theodore, a Notary Public of the State and County aforesaid,
certify that Beth A. Bania personally appeared before me this day and acknowledged ^{her} due
execution of the foregoing Memorandum.

WITNESS my hand and official stamp or seal, this 26th day of January, 2004:

Debra J. Theodore
Notary Public

My Commission Expires:

9/4/05
(Notary Public)

DEBRA J. THEODORE
Notary Public, Macomb County, Michigan
Acting in Wayne County
My Commission Expires September 4, 2005

Exhibit A
to
Memorandum of Lease

NUMBER OF CARS: Fourteen (14)

DESCRIPTION OF CARS: 20,000 Gallon, Rubber-Lined Tank Cars

CAR NUMBERS:

RUSX	50
RUSX	11002
TGOX	2950
TGOX	2961
TGOX	13506
TGOX	13508
TGOX	13509
TGOX	13510
TGOX	13511
TGOX	13514
TGOX	13515
TGOX	13517
TGOX	13518
TGOX	13521
Count:	14